P.O. BOX 47 FORSYTH, MT 59327 406-346-2251 FAX 406-346-7551

ROSEBUD COUNTY COMMISSIONERS

Daniel D. Watson, Member Daniel M. Sioux, Member Robert E. Lee, Member

EXHIBIT 5

DATE 3/30/09

SB 221

March 26, 2009

House Judicial Committee Members 61st Legislative Assembly

RE: SB 100

Dear Members,

The Board of Rosebud County Commissioners wish to go on public record as being in agreement of SB 100.

Rosebud County and Big Horn County produce 96% of the Montana's coal. The two counties also experience the greatest social and economical impact and therefore believe that the coal severence tax revenue needs to be increased for the coal board.

We would appreciate your consideration of our agreement to this bill.

Sincerely,

Rosebud County Commissioners

Daniel M. Sioux, Chairman

Daniel D. Watson, Member

Robert E. Lee, Member